Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Original) A profit-and-loss management information presentation method of presenting profit-and-loss management information used for profit-and-loss management in a material producing company that uses common main starting materials and produces various basic materials as products and that includes both a productive section and a sales section and is a virtual inter-organ organization for performing profit-and-loss management for the products by each product type, comprising: a profit-and-loss storing step of linking at least product type information and profit information to each other by each order of products with order record to be stored in an order record profit-and-loss database; an information search step of accepting specific information on the virtual inter-organ organization and search condition information at least including product type condition, and reading from the order record profit-and-loss database, at least product type information and profit information on an order matching the search condition information and on an order belonging to the virtual inter-organ organization matching the specific information on the virtual inter-organ organization; a profit information aggregating step of sorting the product type information by each product type of a product type classification scale indicated in the product type condition and aggregating profit information corresponding to respective product information sorted by each product type; and a profit-and-loss management information presentation step of presenting the aggregated profit information by each product type as the profit-and-loss management information, characterized in that the respective steps are executed by a computers.

2. (Original) The profit-and-loss management information presentation method according to Claim 1, characterized in that the profit-and-loss storing step includes linking the

product type information and the profit information to customer information by each product order to be stored in the order record profit-and-loss database, the information searching step includes reading the customer information of the order together with the product type information and the profit information, the profit information aggregating step includes sorting the product type information by each product type of a product type classification scale indicated in the product type condition and further sorting the product type information by each customer indicated in the customer information and aggregating profit information corresponding to each product type information sorted by each product type and each customer, and the profit-and-loss management information presentation step includes presenting the aggregated profit information by each product type and each customer as the profit-and-loss management information.

3. (Currently Amended) The profit-and-loss management information presentation method according to Claim 1 ~~or 2~~, further comprising a profit rearranging step of rearranging the profit information aggregated in the profit information aggregating step in a profit ascending order, characterized in that the profit-and-loss management information presentation step further includes presenting the profit information in an order from the smallest profit to a predetermined rank as the profit-and-loss management information.

4. (Currently Amended) The profit-and-loss management information presentation method according to ~~any one of Claims 1 to 3~~Claim 1, characterized in that the profit-and-loss storing step includes grouping a plurality of minimum product classification units of the individual specification size corresponding to the order, and further, linking to the order a product type code representing a product type grouped so as not to be treated by the plurality of virtual inter-organ organization and storing the product type code in the order record profit-and-loss database, and the information searching step includes obtaining with reference to the product type code, a table representing a corresponding relation with the virtual inter-organ

organization and a product type code corresponding to specific information on the virtual

inter-organ organization and reading at least product type information and profit information

of an order corresponding to the product type code from the order record profit-and-loss

database.

5. (Original) The profit-and-loss management information presentation method

according to Claim 4, characterized in that the product type code is obtained by grouping a

plurality of minimum product classification units of the individual specification size so as not

to be treated by the plural virtual inter-organ organizations, and further, the product type code

is a sales product type code including: a common product code representing the common

product type including an information item related to sales management; and a cost

management classification code including an information item where a cost difference is

occurred, and the profit information aggregating step includes when the product type

classification scale indicated in the product type condition corresponds to the common

product type, using the common product type code corresponding to each order to perform

sorting by each product type, and when the product type classification scale indicated in the

product type condition corresponds to the sales product type indicated in the sales product

type code, using a sales product type code corresponding to each order to perform sorting by

each product type.

6. (Currently Amended) The profit-and-loss management information presentation

method according to Claim 4 or 5, characterized by further comprising: a cost accounting step

of performing cost accounting by each product type of the product type classification scale

indicated in the product type code; an individual order profit-and-loss calculation step of

calculating costs, sales, and profit by each order of a product with an order record; and an

account information output step of outputting costs by each product type corresponding to the

product type code calculated in the cost accounting step, as account information used for

business accounting of the material producing company, characterized in that the profit-and-loss storing step includes storing the profit by each order calculated in the individual order profit-and-loss calculation step in the order record profit-and-loss database as the profit information.

7. (Original) The profit-and-loss management information presentation method according to Claim 4, characterized in that the product type code is obtained by grouping a plurality of minimum product classification units of the individual specification size so as not be treated by the plural virtual inter-organ organizations, and further, the product type code includes the common product type code representing the common product type including an information item related to sales management and a cost management classification code including an information item where a cost difference is occurred, with respect to the sales plan information drafted by the common product type unit, by each common product type, from the sales plan information database where the common product type code is assigned for storage, the sales plan information is read in response to a read request for the production plan draft, and on the basis of the sales plan information, each common product type is developed into the sales product type to be output in the sales plan information output step, the production plan information drafted by the sales product type classification is obtained together with raw material costs and department expenses corresponding to the production plan information in the production plan information obtaining step, on the basis of the obtained production plan information, cost accounting is performed by each sales product type in the cost accounting step, costs, sales, and profit by each order of a product with an order record are calculated in the individual order profit-and-loss calculation step, the costs by each product type corresponding to the product type code calculated in the cost accounting step are output to be used for business accounting of the material producing company as account information in the account information output step, and the profit by each order

calculated in the individual order profit-and-loss calculation step is stored as the profit

information in the order record profit-and-loss database in the profit-and-loss storing step.

8. (Original) The profit-and-loss management information presentation method

according to Claim 7, characterized by further comprising a profit planning value calculation

step of calculating a profit plan value by each sales product type or a profit plan value by each

common product type calculated from the plan value on the basis of the costs by each sales

product type calculated in the cost accounting step and sales information by each sales

product type included in the sales plan information drafted in the sales product type

classification.

9. (Currently Amended) The profit-and-loss management information presentation

method according to any one of Claims 6 to 8Claim 6, characterized in that the individual

order profit-and-loss calculation step obtains parts of order information and manufacturing

specification information by each order, identifying on the basis of the part of the

manufacturing specification information, at least a semi-finished product such as a slab or a

billet that should be used and a manufacturing process that should be passed by each order,

inputting costs of the semi-finished product calculated in the cost accounting step, adding to

the costs, expenses generated in the respective passing steps for the product related to the

order to calculate costs by each order, and calculating profit by each order on the basis of

sales included in order entry information of the order and costs by each order calculated in the

individual order profit-and-loss calculation step.

10. (Currently Amended) The profit-and-loss management information presentation

method according to any one of Claims 5 to 9Claim 5, characterized by further comprising: a

common product type determining step of obtaining order entry information of the order,

extracting an information item related to sales management from the order entry information,

referring to a table representing a corresponding relation between the information item related

to the sales management and a common product type code, and determining the common product type code corresponding to the extracted information item; a manufacturing specification determining step of obtaining order entry information of the order, extracting an information item related to product manufacturing from the order entry information, referring to a table representing a corresponding relation between the information item related to the product manufacturing and a manufacturing specification information, and determining the manufacturing specification information corresponding to the extracted information item; a cost management classification determining step of extracting an information item where a cost difference is occurred from the determined manufacturing specification information, referring to a table representing a corresponding relation between the information item where the cost difference is occurred and a cost management classification code, determining the cost management classification code corresponding to the extracted information item; and a sales product type determining step of determining a sales product type code on the basis of the determined common product type code and the cost management classification code.

11. (Original) A profit-and-loss management information presentation method of presenting profit-and-loss management information used for profit-and-loss management in a material producing company that uses common main starting materials and produces various basic materials as products and that includes both a productive section and a sales section and is a virtual inter-organ organization for performing profit-and-loss management for the products by each product type, comprising: a profit-and-loss storing step of linking at least product type information and profit information to each other by each order of products with order record to be stored in an order record profit-and-loss database; an information search step of accepting specific information on the virtual inter-organ organization and search condition information at least including product type condition, and reading from the order record profit-and-loss database, at least product type information and profit information on an

order matching the search condition information and on an order belonging to the virtual

inter-organ organization matching the specific information on the virtual inter-organ

organization; and a profit-and-loss management information presentation step of presenting

the read profit information by each product type of the product type classification scale

indicated in the product type condition as the profit-and-loss management information used

for studying a profit-and-loss improvement plan of the commercial product type in the virtual

inter-organ organization, characterized in that the respective steps are executed by a

computer.

12. (Currently Amended) A profit-and-loss management information processing

program characterized by causing a computer to execute the respective steps in the profit-and-

loss management information presentation method according to ~~any one of Claims 1 to~~

~~11~~Claim 1.

13. (Original) A profit-and-loss management information presentation device for

presenting profit-and-loss management information used for profit-and-loss management in a

material producing company that uses common main starting materials and produces various

basic materials as products and that includes both a productive section and a sales section and

is a virtual inter-organ organization for performing profit-and-loss management for the

products by each product type, characterized by comprising: profit-and-loss storing means for

linking at least product type information and profit information to each other by each order of

products with order record to be stored in an order record profit-and-loss database;

information search means for accepting specific information on the virtual inter-organ

organization and search condition information at least including product type condition, and

reading from the order record profit-and-loss database, at least product type information and

profit information on an order matching the search condition information and on an order

belonging to the virtual inter-organ organization matching the specific information on the

virtual inter-organ organization; profit information aggregating means for sorting the product type information by each product type of a product type classification scale indicated in the product type condition and aggregating profit information corresponding to respective product information sorted by each product type; and profit-and-loss management information presentation means for presenting the aggregated profit information by each product type as the profit-and-loss management information.

14. (Original) The profit-and-loss management information presentation device according to Claim 13, characterized in that the profit-and-loss storing means links the product type information and the profit information to customer information by each product order to be stored in the order record profit-and-loss database, the information searching means reads the customer information of the order together with the product type information and the profit information, the profit information aggregating means sorts the product type information by each product type of a product type classification scale indicated in the product type condition and further sorting the product type information by each customer indicated in the customer information and aggregating profit information corresponding to each product type information sorted by each product type and each customer, and the profit-and-loss management information presentation means presents the aggregated profit information by each product type and each customer as the profit-and-loss management information.

15. (Currently Amended) The profit-and-loss management information presentation device according to Claim 13 or 14, characterized by further comprising profit rearranging means for rearranging the profit information aggregated by the profit information aggregating means in a profit ascending order, characterized in that the profit-and-loss management information presentation means further presents the profit information in an order from the smallest profit to a predetermined rank as the profit-and-loss management information.

16. (Currently Amended) The profit-and-loss management information presentation device according to ~~any one of Claims 13 to 15~~Claim 13, characterized in that the profit-and-loss storing means groups a plurality of minimum product classification units of the individual specification size corresponding to the order, and further, links to the order a product type code representing a product type grouped so as not to be treated by the plurality of virtual inter-organ organization and stores the product type code in the order record profit-and-loss database, and the information searching means obtains with reference to the product type code, a table representing a corresponding relation with the virtual inter-organ organization and a product type code corresponding to specific information on the virtual inter-organ organization and reads at least product type information and profit information of an order corresponding to the product type code from the order record profit-and-loss database.

17. (Original) The profit-and-loss management information presentation method according to Claim 16, characterized by further comprising: cost accounting means for performing cost accounting by each product type of the product type classification scale indicated in the product type code; individual order profit-and-loss calculation means for calculating costs, sales, and profit by each order of a product with an order record; and account information output means for outputting costs by each product type corresponding to the product type code calculated by the cost accounting means, as account information used for business accounting of the material producing company, characterized in that the profit-and-loss storing means stores the profit by each order calculated by the individual order profit-and-loss calculation means in the order record profit-and-loss database as the profit information.

18. (Original) The profit-and-loss management information presentation method according to Claim 16, characterized in that the product type code is obtained by grouping a

plurality of minimum product classification units of the individual specification size so as not

be treated by the plural virtual inter-organ organizations, and further, the product type code

includes the common product type code representing the common product type including an

information item related to sales management and a cost management classification code

including an information item where a cost difference is occurred, with respect to the sales

plan information drafted by the common product type unit, by each common product type,

from the sales plan information database where the common product type code is assigned for

storage, the sales plan information is read in response to a read request for the production plan

draft, and on the basis of the sales plan information, each common product type is developed

into the sales product type to be output by the sales plan information output means, the

production plan information drafted by the sales product type classification is obtained

together with raw material costs and department expenses corresponding to the production

plan information by the production plan information obtaining means, on the basis of the

obtained production plan information, cost accounting is performed by each sales product

type by the cost accounting means, costs, sales, and profit by each order of a product with an

order record are calculated in the individual order profit-and-loss calculation, the costs by

each product type corresponding to the product type code calculated by the cost accounting

means are output to be used for business accounting of the material producing company as

account information by the account information output means, and the profit by each order

calculated by the individual order profit-and-loss calculation means is stored as the profit

information in the order record profit-and-loss database by the profit-and-loss storing means.

19. (Original) The profit-and-loss management information presentation method

according to Claim 18, characterized by further comprising: common product type

determining means for obtaining order entry information of the order, extracting an

information item related to sales management from the order entry information, referring to a

table representing a corresponding relation between the information item related to the sales

management and a common product type code, and determining the common product type

code corresponding to the extracted information item; manufacturing specification

determining means for obtaining order entry information of the order, extracting an

information item related to product manufacturing from the order entry information, referring

to a table representing a corresponding relation between the information item related to the

product manufacturing and a manufacturing specification information, and determining the

manufacturing specification information corresponding to the extracted information item;

cost management classification determining means for extracting an information item where a

cost difference is occurred from the determined manufacturing specification information,

referring to a table representing a corresponding relation between the information item where

the cost difference is occurred and a cost management classification code, determining the

cost management classification code corresponding to the extracted information item; and

sales product type determining means for determining a sales product type code on the basis

of the determined common product type code and the cost management classification code.